

# GEORGIA SALES AND USE TAX EXEMPTIONS

O.C.G.A. § 48-8-3

July 18, 2007

EXEMPTIONS	EXEMPTION DOCUMENTATION
(1) Sales to Federal Government, State of Georgia, or any county or municipality in Georgia or any agency of such governments, when directly paid to the seller with appropriated funds.	ST-5 & Purchase Orders
(2) Tangible personal property furnished by the Federal Government or any county or municipality used by a contractor in the installation, repair, or extension of any public water, gas, or sewage system. This exemption does not apply to materials used to service a particular property.	None – Use tax exemption for contractors
(3) Federal retailer's excise tax if separately itemized to the consumer and Georgia motor fuel tax imposed on the sale of motor fuel.	None - Requires taxes to be separately stated
(4) Sales of transportation furnished by a county or municipal public transit system or public transit authorities.	None
(5) Sales of transportation furnished by an approved and authorized Urban Transit System.	None
(6) Sales to any Hospital Authority created by Georgia Law.	ST-5 & Purchase Orders
(6.1) Sales to any Housing Authority created by Georgia Law.	ST-5 & Purchase Orders
(6.2) Sales to local government authorities created on or after January 1, 1980 for the principal purpose of constructing, owning, or operating a coliseum and related facilities.	ST-5 & Purchase Orders
(6.3) Sales to any agricultural commission created by the Department of Agriculture pursuant to Chapter 8 of Title 2 of the Georgia Code.	ST-5 & Purchase Orders
(7) Sales of tangible personal property and services used specifically in the treatment function of an approved nursing home, inpatient hospice, general hospital or mental hospital when qualifying as nonprofit by the Internal Revenue Service. Application process is through Form ST-NH1.	Letter of Authorization & ST-NH2
(7.1) Sales of tangible personal property and services to a nonprofit organization whose primary function is to provide services to the mentally retarded when qualifying as nonprofit by the Internal Revenue Service. Application process is through letter application.	Letter of Authorization
(7.2) Sales to Georgia Society of the Daughters of American Revolution. Application process is through letter application.	Letter of Authorization & Purchase Orders

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(8) Sales of tangible personal property and services to the University System of Georgia and its educational units.	ST-5 & Purchase Orders
(9) Sales of tangible personal property and services used exclusively in the educational function of an approved private college or university located in Georgia whose credits are accepted by the University System of Georgia. Application process is through letter application.	Letter of Authorization & Purchase Orders
(10) Sales of tangible personal property and services used exclusively in the educational function of an approved private elementary or secondary school when qualifying as a nonprofit by the Internal Revenue Service. Application process is through letter application.	Letter of Authorization & Purchase Orders
(11) Sales of tangible personal property and services to any cultural institute which qualifies as a nonprofit by the Internal Revenue Service; provides at least 50% of its programs through universities and other institutions of higher learning in Georgia; operates with foreign government funds; and is an instrumentality, agency, department or branch of a foreign government operating in Georgia. Application process is through a letter application.	Letter of Authorization & Purchase Orders
(12) School lunches sold and served to pupils and employees of public schools.	None
(13) School lunches sold and served to pupils and employees of approved private elementary or secondary schools.	None
(14) Sales of art and other artifacts for display or exhibition to museums when qualifying as nonprofit by the Internal Revenue Service. Application process is through letter application.	Letter of Authorization
(15) Specific fundraising sales by any religious institution lasting no more than 30 days in a calendar year. The proceeds may not benefit any private person and can only be used for relief to the aged, church youth activities, religious instruction, or construction or repair of church buildings. <b>NOTE: Purchases made by churches are subject to Georgia sales and use tax.</b>	None
(15.1) Sales of pipe organs or steeple bells to any church qualifying as nonprofit by the Internal Revenue Service.	None
(16) Reserved.	None
(17) Sales of fuel or consumable supplies used by ships engaged in inter-coastal or foreign commerce.	ST-7

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(18) Charges for transportation of tangible personal property made in connection with interstate or intrastate transportation. <b><i>NOTE: This exemption does not apply to transportation charges that are part of a retail sale of tangible personal property in Georgia.</i></b>	None
(19) All tangible personal property purchased outside this state by a nonresident when the property is brought into Georgia upon the nonresident becoming a resident of Georgia. <b><i>NOTE: This exemption does not apply to tangible personal property used in a business, profession, or trade.</i></b>	None
(20) Water delivered through water mains, lines, or pipes.	None
(21) Sales, transfers or exchanges of tangible personal property resulting from a reorganization when the owners, partners, or stockholders maintain the same proportionate interest or share in the newly formed business.	None Terms of Reorganization
(22) Professional, insurance, or personal service transactions which involve sales as inconsequential elements for which no separate charge is made.	None
(23) Services of a repairman when a separate charge is made to the customer.	None
(24) Rental of videotape or film to persons charging admission to view the tape or film.	None
(25) Sale of seed, fertilizer, fungicide, and certain other agricultural chemicals to farmers, and feed for livestock, fish, or poultry purchased by persons engaged in animal husbandry.	ST-A1
(26) Sale of machinery used exclusively for irrigation of crops to persons primarily engaged in producing farm crops for sale.	ST-A1
(27) Sale of sugar for use as food to honey bee producers. Application process is through letter application.	Letter of Authorization
(28) Sale of cattle, hogs, sheep, horses, poultry, or bees when sold for breeding purposes.	ST-A1

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<p>(29) Sale of certain types of Agricultural Machinery:</p> <p>Machinery and Equipment for use on a farm in production of poultry and eggs for sale;</p> <p>Machinery and Equipment for use in the hatching and breeding of poultry and the breeding of livestock;</p> <p>Machinery and Equipment for use on a farm in the production, processing, and storage of fluid milk for sale;</p> <p>Machinery and Equipment for use on a farm in the production of livestock;</p> <p>Machinery and Equipment for use on a farm to harvest farm crops for use as feed for poultry and livestock;</p> <p>Machinery used directly in tilling soil or in animal husbandry on a new or existing farm;</p> <p>Rubber-tired tractors and attachments for tractors sold to persons engaged primarily in producing farm crops for sale and which are used exclusively in tilling, planting, cultivating, and harvesting;</p> <p>Equipment used to process onions for sale; and</p> <p>Pecan sprayers, pecan shakers, and other equipment used to harvest pecans when sold to persons growing, harvesting, and producing pecans for sale.</p> <p><b><i>NOTE: “Farm crops” are crops planted and harvested over a 12-month period. This does <u>not</u> include orchards, vineyards, or other types of commodities, which are not planted and harvested over a 12-month period. Harvesting ends with the cutting of the crop and does not extend beyond that point.</i></b></p>	ST-A1
<p>(29.1) Off-road equipment and related attachments used exclusively in site preparation, planting, cultivating, or harvesting of timber by persons primarily engaged in growing or harvesting timber.</p>	ST-A1

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(30) Vehicles purchased by service-connected disabled veterans when the U.S. Department of Veterans Affairs supplies a grant to purchase the specially adapted vehicle.	Documentation of Grant or ST-12 & ST-12A Purchaser applies for refund
(31) Sale of tangible personal property delivered to the purchaser outside Georgia.	Bill of Lading or ST-6
(32) Aircraft, watercraft, motor vehicles, and other transportation equipment manufactured or assembled in this State for exclusive use outside Georgia when the purchaser takes possession in Georgia.	ST-5
(33) COMMON OR COMMON AND CONTRACT CARRIERS: Aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles used principally to cross the state line to transport persons or cargo when purchased by common or common and contract carriers holding the same authority granted by the United States government. This exemption also extends to replacement of integral parts of the qualifying craft, equipment, or vehicle. <i>NOTE: Exemption does not apply to fluids or dunnage materials.</i>	ST-5
<b>(33.1) Exempts the first 1.8% of the 4% State sales tax and exempts the 1% Special Purpose Local Option Sales Tax on jet fuel sold to all commercial airlines at a qualifying airport with 750,000 or more takeoffs and landings in a calendar year (Hartsfield-Jackson Airport). The exemption will apply to transactions occurring between July 1, 2007 and July 1, 2009.</b>	<b>Commercial Airline</b>

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<p>(34) Manufacturing machinery used directly in the manufacturing process of a product for sale under the following areas:</p> <p>New facility – Machinery to be installed at a new facility requires application for the exemption (Form ST-M1).</p> <p>Replacement - Replacement machinery and components that upgrade existing manufacturing machinery will qualify for the exemption under the same conditions outlined in the regulation.</p> <p>Upgrade or Expansion – Machinery components that increase the production capacity of manufacturing machinery will qualify for the exemption.</p> <p><b><i>NOTE: Conveyors moving products between two manufacturing points qualify for the exemption. Molds, dies, chucks, and other tooling are exempt (one per position). Repair parts used to restore a machine to its original productive capacity are <u>not</u> eligible for this exemption. See O.C.G.A. § 48-8-3(34.3) for repair and replacement parts exemption.</i></b></p>	<p>ST-M2 Exemption Certificate</p> <p>ST-5 or ST-5M</p> <p>ST-5M</p>
<p>(34.1) Machinery and Equipment used to handle, move, or store tangible personal property in a new or expanded distribution or warehouse facility where the total purchase or expansion is \$5 million or more. To be eligible for this exemption, the distribution or warehouse facility may <u>not</u> have retail sales equal to or greater than 15 percent of the facility's total revenues. Application process is through Form ST-WD1.</p>	<p>ST-WD2 Exemption Certificate</p>
<p>(34.2) Machinery and equipment used directly to remanufacture aircraft engines or aircraft engine parts or components used in a remanufacturing facility that overhauls aircraft engines or aircraft engine components. Application process is through Form ST-AR1.</p>	<p>ST-AR2 Exemption Certificate</p>
<p>(34.3) Repair Parts for manufacturing machinery and Replacement Parts such as dies, molds, and other non-exempt parts that do not exceed \$150,000 per part are gradually exempt at 20% of the purchase price, per year, beginning on January 1, 2001. The exemption became 100% effective on January 1, 2005.</p>	<p>ST-5M</p>

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<b>(34.4) Sales of tangible personal property to, or used in or for the construction of, a new alternative fuel facility primarily dedicated to the production and processing of ethanol, biodiesel, butanol, or their by-products when such fuels are derived from biomass materials such as agricultural products, animal fats, or the wastes of such products or fats. Any entity seeking the exemption must conduct at least a majority of its business with nonaffiliated entities. <i>This exemption is enacted for five-years (July 1, 2007 – June 30, 2012), but will only apply to purchases up to the point an approved facility begins production and processing of alternative fuel.</i></b>	<b>Letter of Authorization</b>
<p>(35) Industrial Materials &amp; Packaging:</p> <ol style="list-style-type: none"> <li>1. Materials used for further processing, manufacture, or conversion into components of a finished product.</li> <li>2. Materials coated upon or impregnated into a product being manufactured for sale.</li> <li>3. Non-reusable materials used to package products for sale or shipment.</li> </ol> <p><b><i>NOTE: Industrial materials do not include any materials used to heat, light, power, or refrigerate.</i></b></p>	ST-5
(36) Machinery and equipment used in a facility for the primary purpose of reducing or eliminating air and water pollution. Application process is through Form ST-M7.	ST-M8 Exemption Certificate
(36.1) Machinery and equipment used for water conservation and incorporated into a qualified water conservation facility. Application process is through Form ST-M7.	ST-M8 Exemption Certificate
(37) Machinery and equipment used in combating air and water pollution and any industrial material used in a burning or recycling process which would otherwise contribute to pollution. Application process is through Form ST-M7.	ST-M8 Exemption Certificate
(38) Sale of tangible personal property and fees and charges for services by the Rock Eagle 4-H Center. Application process is through letter application.	Letter of Authorization
(39) Sales by a school with grades Kindergarten through 12 of tangible personal property, concessions, and tickets for admission to school functions when the net proceeds benefit the school or its students.	Public School ST-5 Private School Letter of Authorization

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(39.1) Cargo containers and related chassis used for storage or shipping by persons engaged in international shipment of tangible personal property.	ST-5
(40) Sale of major components or repair parts installed in military aircraft, vehicles, or missiles.	None
(41) Sale of tangible personal property and services to a nonprofit child-caring institute, child-placing agency, or maternity home. Also, certain sales from specific fundraising activities (30 day limitation per calendar year). Application process is through Form ST-CH1.	Letter of Authorization
(42) Leases of tangible personal property when the lessor and lessee are under 100 percent common ownership. The lessor <u>must</u> have paid applicable sales tax on the leased property at the time of purchase.	Evidence of 100% common ownership
(43) Revenues from coin-operated amusement machines for which individual permits are required as provided for under Chapter 17 of Title 48.	None
(44) Sales of motor vehicles to nonresident purchasers when vehicles are immediately removed from Georgia and titled in another state.	ST-8
(45) The sale or use of paper stock when used to print catalogs for distribution outside Georgia.	None
(46) Sales of tangible personal property or taxable services to nonprofit Blood Banks. Application process is through letter application.	Letter of Authorization
(47) Sales of drugs dispensed by prescription, prescription glasses, contact lenses, and contact lens samples. <b><i>Note: This exemption does not include over-the-counter drugs, drugs sold for animal use, or nonprescription eyeglasses.</i></b>	Documentation of the prescription must be maintained.
(48) Sales of crab bait to licensed commercial fishermen.	Product Documentation
(49) Liquefied gases and other fuels used in poultry or pullet houses or structures.	ST-A1
(49.1) State sales and use tax exemption for liquefied petroleum gas or other fuel used in a structure where swine are raised. <b><i>This two-year (July 1, 2006 – June 30, 2008) exemption ceases June 30, 2008. NOTE: This exemption does <u>not</u> apply to Local sales and use tax.</i></b>	ST-A1



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(50) Sales of blood measuring devices, monitoring equipment, or insulin delivery systems used exclusively by diabetics; insulin, insulin syringes, and blood glucose monitoring strips.	Product Documentation
(51) Sales of oxygen when prescribed by a licensed physician.	Dealer must maintain documentation of the prescription
(52) Sale or use of hearing aids. <i>Note: This exemption does <u>not</u> apply to the sale of replacement batteries.</i>	Product Documentation
(53) Transactions where food stamps or WIC coupons are used as the method of payment.	Dealer must keep documentation.
(54) Sale or use of any durable medical equipment when paid for directly to the seller by the State of Georgia or U.S. Government under Medicaid or Medicare programs.	Proof of Medicare or Medicaid payment
(54.1) Sale or use of any physician-prescribed prosthetic device as defined under Medicaid or Medicare programs.	None
(55) Sale of Georgia lottery tickets.	None
(56) Sales by any qualified nonprofit parent teacher organization. Application is through letter application. <i>NOTE: Purchases made by a nonprofit parent teacher organization for use are subject to Georgia sales and use tax.</i>	Letter of Authorization

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<p>(57) Sales of eligible food, for off-premises consumption, as defined under the Federal Food Stamp Act, are gradually exempt from State Tax and any local option tax imposed after October 1, 1996. Full State sales tax (4%) exemption for transactions on or after October 1, 1998.</p> <p>Local Taxes:</p> <p>(1) Homestead Tax (DeKalb &amp; Rockdale Counties) is 100% exempt effective July 1, 1997.</p> <p>(2) Local Option Tax (Taliaferro &amp; Webster Counties) is 100% exempt effective October 1, 1998.</p> <p>Generally, the exemption applies to staple food products such as meat, poultry, baby food, candy, gum, vegetables, spices, and similar products.</p> <p><b><i>NOTE: Eligible food does not include sales from vending machines, hot foods, food prepared for immediate consumption, alcoholic beverages, tobacco products, plants to grow food, food purchased for use in a business, or vitamins or minerals.</i></b></p>	<p>Dealer must maintain documentation of sales of eligible food and beverages.</p> <p>Documentation can include Z-Tapes or similar proof that sales were eligible for the exemption.</p>
<p>(57.1) A two-year (July 1, 2006 – June 30, 2008) exemption from the 4% State sales and use tax for the sale of food and beverages (as defined under the Federal Food Stamp Act) to a “qualified food bank” for on-premises or off-premises consumption. A “qualified food bank” must be nonprofit under IRC § 501(c)(3) and operated primarily for providing hunger relief to low income persons. Application process is by letter application.</p>	<p>Letter of Authorization</p>
<p><b>(57.2) Use tax exemption for persons donating prepared food and beverages to a qualified nonprofit agency to be used for hunger relief purposes. “Qualified nonprofit agency” is defined as any exempt IRC 501(c)(3) organization that provides hunger relief. As a condition of the exemption, the donor must obtain a letter of determination from the “qualified nonprofit agency” that receives and uses the donated items. <i>This two-year (July 1, 2007 – June 30, 2009) exemption ceases June 30, 2009.</i></b></p>	<p><b>Letter of Authorization</b></p>
<p><b>(57.3) Use tax exemption for prepared food and beverages that are donated following a natural disaster and used for disaster relief purposes. <i>This two-year (July 1, 2007 – June 30, 2009) exemption ceases June 30, 2009.</i></b></p>	<p><b>Documentation of natural disaster and recipient of donation</b></p>
<p>(58) Graduated exemption for the sale or use of overhead materials used in government contracts that contain certain title passage clauses (100% exempt after January 1, 2000). The sunset date for this exemption is January 1, 2009.</p>	<p>Direct Payment Authority</p>
<p>(59) Sales of eligible food and beverages for on or off-premises consumption by any Girl or Boy Scout Council in connection with fundraising activities. Application process is by letter application. <b><i>NOTE: Purchases made for use by a Girl or Boy Scout Council are subject to sales and use tax.</i></b></p>	<p>Letter of Authorization</p>

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(60) Sales of machinery and equipment used to improve air quality in a clean room of Class 100,000 or less when incorporated into a telecommunications manufacturing facility.	ST-5M
(61) Advertising inserts that are used in newspapers for resale.	ST-5
(62) Sod grass sold in the original state of production by the sod producer, employee of the sod producer, or a family member of the sod producer. <b><i>Note: This exemption does <u>not</u> apply to sales from a nursery or other places where plants are sold.</i></b>	Product Documentation
(63) Funeral merchandise when paid with funds from the Georgia Crime Victims Emergency Fund.	Payment Documentation
(64) Sales of electricity or fuels used exclusively for the operation of an irrigation system on a farm for crop irrigation.	ST-A1
(65) Sales of dyed diesel fuel used exclusively for operation of vessels or boats by licensed commercial fisherman. Application is through letter application accompanied by a copy of a DNR Commercial Fisherman's License.	Letter of Authorization
(66) Sales of gold, silver, or platinum bullion.	Product Documentation
(67) Sales of coins or currency.	Product Documentation
(68) Sales of certain computer equipment when the total qualifying purchases by a High Technology Company in a calendar year exceed \$15 million. A High Technology Company must be classified under North American Industry Classification System code 334413, 334611, 51121, 51331, 51333, 51334, 51421, 52232, 54133, 54171, 54172, 513321, 513322, 514191, 541511, 541512, 511513, or 511519. Application process is through Form ST-CE1.	ST-CE2 Exemption Certificate
(69) Sales of machinery and equipment and material incorporated and used in a clean room of Class 100 or less when used directly in the manufacture of tangible personal property.	ST-5M
(70) Sales of natural gas used directly in the manufacture of electricity (4% State rate only). Application process is through letter.	Letter of Authorization
(71) Sales to or by an organization whose primary purpose is to raise funds for books, materials, and programs for public libraries when qualifying as nonprofit by the Internal Revenue Service. Application process is by letter application.	Letter of Authorization
(72) Sales of wheelchairs and attachments for wheelchairs when sold to permanently disabled individuals.	Disability Documentation

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(73) Sales of production equipment to film producers and film production companies used to produce films for nationwide distribution. Application process is through Form ST-PE1 and copy of Certification from the Georgia Film Industry Office.	ST-PE2 Exemption Certificate
(74) Sales of digital broadcast equipment to commercial radio or television stations, networks and cable distributors. This exemption ended on November 1, 2004 for all but radio broadcasters. Application Process is through Form ST-BE1.	ST-BE2 Exemption Certificate
<b>(75) Sales Tax Holiday – August 2 – 5, 2007: Clothing \$100 or less per item, Computer Equipment and Accessories – Single purchase \$1,500 or less – School Supplies including children’s books – \$20 or less per item.</b>	<b>Product Documentation</b>
(76) Sales of tangible personal property to a nonprofit aquarium, including materials used to construct the aquarium. Application process is by letter application. <i><b>NOTE: Exemption ceases on January 1, 2007.</b></i>	Letter of Authorization
(77) Liquefied gases and other fuels used in structures where plants, floral products, seedlings, and nursery stock are grown for sale. <i><b>NOTE: Must be separately metered or otherwise documented.</b></i>	ST-A1
(78) Materials used to construct a new symphony hall costing in excess of \$200 million that is owned or operated by a nonprofit organization. Application process is by letter application. <i><b>Exemption ceases September 1, 2009.</b></i>	Letter of Authorization
(79) Ice used to chill poultry or vegetables during processing or shipment.	ST-5
(80) Materials used to construct an eligible corporate attraction that is dedicated to the history and products of a corporation which costs at least \$50 million and has 60,000 square feet of space, including parking and landscaping. Application process is by letter application. <i><b>Exemption ceases December 31, 2007.</b></i>	Letter of Authorization
(81) The purchase of food and non-alcoholic beverages provided at no charge aboard a qualified airline.	ST-5
<b>(82) A four-day (October 4 – 7, 2007) sales and use tax exemption for the purchase of certain noncommercial home or personal use energy efficient products (specifically, any dishwasher, clothes washer, air conditioner, ceiling fan, fluorescent light bulb, dehumidifier, programmable thermostat, window, door, or refrigerator) with a sales</b>	<b>Product Documentation</b>

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<b>price of \$1,500 or less per item. To qualify, the product purchased must have been designated by the U. S. Environmental Protection Agency and the U. S. Department of Energy as meeting or exceeding the requirements of each agency's <i>Energy Star</i> program. This exemption does <u>not</u> extend to any purchases for trade, business, or resale.</b>	
(83) Sale of biomass materials used to produce electricity or steam or used to produce electricity and steam intended for sale. Biomass materials include agricultural crops, plants, trees, wood, wood wastes and residues, sawmill waste, sawdust, wood chips, bark chips, forest thinning, harvesting or clearing residues, wood waste from pallets or other wood demolition debris; peanut shells, pecan shells, cotton plants, corn stalks, plant matter including aquatic plants, grasses, stalks, vegetation; and residues including hulls, shells, or cellulose containing fiber. <b><i>Fossil fuels are specifically excluded.</i></b>	Letter of Authorization
(84) A two-year (July 1, 2006 – June 30, 2008) exemption from State sales and use tax for the sale of tangible personal property used in direct connection with the construction or improvement of the National Infantry Museum and Heritage Park facility in Georgia. Application process is by letter application. <b><i>Exemption ceases June 30, 2008.</i></b>	Letter of Authorization
(85) A two-year (July 1, 2006 – July 1, 2008) exemption from State sales and use tax for the sale of tangible personal property and services sold to a “qualified job training organization”. To qualify, the organization must be located in Georgia, exempt from income tax under IRC Section 501(c)(3), specialize in the retail sale of donated goods, provide training and employment to disabled individuals, and use the majority of its revenue for job training, placement programs, and other community services. Application process is by letter application. <b><i>NOTE: This exemption does not apply to Local sales and use tax.</i></b>	Letter of Authorization
<b>(86) Sale or use of engines, parts, equipment and other tangible personal property used in the maintenance or repair of certain aircraft. The exemption extends to items that are installed on all aircraft that are not registered in this state. <i>This two-year (July 1, 2007 – June 30, 2009) exemption ceases June 30, 2009.</i></b>	<b>Aircraft Registration Documentation</b>